### APPLICATION FOR THE EXEMPTION OF REAL ESTATE TAXES DUE TO IMPROVEMENTS

Read the attached instructions. Please file a separate application for each OPA Account Number.

# CITY OF PHILADELPHIA OFFICE OF PROPERTY ASSESSMENT CURTIS CENTER

601 WALNUT ST—SUITE 300 WEST PHILADELPHIA, PA 19106

FOR OFFICIAL USE ONLY
CASE #
OPA#

1. <u>Application must comply with the City Councilmanic Ord. 1202 to be eligible for an exemption of Real Estate Taxes. Please refer to the instructions for additional information.</u> Check one block ONLY per application. If submitting for more than one abatement, additional forms must be submitted.

This is application is submitted pursuant to the following Ordinance/Act:  □ Ord. 961, as amended □ DECLINING Ord. 1456-A, as amended □ PARTIAL Ord. 1130, as amended □ State Act 205/175, as amended									
2. Property Location (OPA designation only)			3. Owner's Telephone Number			4. Owner's E-mail Address			
5. Owner of Record			6. Owner's Mailing Address/Zip Code						
	1							1	
7. Owner's Social Security No.	8. Ow	ner's Business Priv	No. / BIRT No	IRT No. 9. Owner's		ederal ID No.	10. `	Year Business Began	
11. Tenant's Name/or General Partner's Na	me/or C	orporation's Name	e, if filer						
		·							
12. Tenant's/or General Partner's/or Corporation's Mailing Address					13. Tenant's/or General Partner's/or Corp.'s Tel. No			l Partner's/or Corp.'s Tel. No	
				T					
14. Applicant's/Filer's Name (if different from above)				15. Applicant's Mailing Address					
16. Applicant's Telephone Number				17. Applicant's E-mail Address					
				''					
18. Building Permit Number (Attach copy) 19. Permit Issua		19. Permit Issua	nce Date		20. Date Construction B		tion Began	21. Cor	nstruction Costs
22. How will the improved property be used?									
☐ Owner-Occupied Residential ☐ Tenant-Occupied Residential ☐ Commercial* (*Property is subject to Philadelphia Business Tax)									
23. Description of the Improvements:									
IMPORTANT: You must complete the reverse side of this application.  CERTIFICATION									
I/We declare that the statement made in this Application for Exemption of Real Estate Taxes Due to Improvements are true and correct to the best of my/our									
knowledge and belief. I/We understand that false statements made herein are subject to the penalties of the Act December 6, 1972. P.L. 1482, No. 334, as amended, 18 PA. C.S.A. 4904, relating to falsification to authorities.									
24									
Owner of Record	OE DRO	DEDTV ACCEC		Tenant/or Ge	eneral	Partner/or Co	orporate Office		Date of Signing
TO BE COMPLETED BY THE OFFICE OF PROPERTY ASSESSMENT:									
Application No is:   Approved   Disapproved									
Date of Decision:									
· · · · · · · · · · · · · · · · · · ·			=			Offi	ce of Propert	y Asses	sment

Does the owner of the property seeking exemption own other rental and/or commercial property(ties) in Philadelphi	a?					
☐ Yes ☐ No If "Yes" then please provide the exact address(es) below:	u .					
Does the Tenant/or Partnership/or Corporation using the property seeking exemption own other rental and/or						
commercial property(ties) in Philadelphia?  — Yes — No If "Yes" then please provide the exact address(es) below:						

#### **New Construction for Residential Properties**

CITY COUNCILMANIC ORDINANCE 1456-A, AS AMENDED 3 SECTION 19-1303 (4) OF THE PHILADELPHIA CODE

This program offers an abatement from Real Estate Taxes for newly constructed properties where 50% or more of the assessable square footage is for residential use. Available for single family homes, duplexes, apartments, condos, and mixed use buildings. This does not include hotels or visitor accommdations.

#### Use the guidelines below when applying for this abatement

**Who Applies?** Property owners/developers that are building the residence. Purchasers of newly-constructed homes are not the applicant.

When to Apply? Within sixty (60) days of the date the building permit is issued.

What Properties are Eligible? A newly constructed dwelling unit in a single house, duplex, triplex, townhouse, row house, multi-family building (including condominiums and cooperative units), or mixed use buildings where 50% or more of the assessable square footage is for residential use. Not available for hotels or visitor accommodations.

What Improvements Qualify? Improvements made under a City-issued building permit that affect the assessed value of a property. Not all improvements will change the value of a property as determined by Office of Property Assessment Evaluators.

When Does the Abatement Start? The first month after the title date OR the first month after the project is completed and a certificate of occupancy is issued by Licenses & Inspections; whichever is later. Once the start and end date is determined; it will not change.

**How Long Does the Abatement Last?** The abatement term is ten years, but the abated portion of the building value declines 10% each year as outlined in the chart on Page 4.

During the abatement period, Real Estate Tax bills may change due to changes in tax rates, changes in assessed value, and the declining abatement schedule.

#### Please Remember:

- Check the box for the DECLINING Ord. 1456-A, as amended.
- Submit a separate application for each real estate parcel and/or for each individual end use
- Use the official address as assigned by the Office of Property Assessment.
- Attach the construction/building permit(s) to the application.
- If the property will be further subdivided or consolidated and an address notice has been issued by OPA, please provide a copy.
- Include a mailing address, if different than the project address.
- You must be in good standing for all payments due to the City at all times.
- You must file your application on time.
- After your application has been approved, the signed owner's certificate must be submitted to have the abatement implemented.

#### **Return Completed Applications to:**

City of Philadelphia – Office of Property Assessment Abatement Unit The Curtis Center – 3rd Floor West 601 Walnut Street Philadelphia, PA 19106 OR via email to abatements@phila.gov

## **DECLINING ABATEMENT CHART**

YEAR*	ABATED BUILDING  DEDCENTAGE	TAXABLE BUILDING  DEDCENTAGE
	<u>PERCENTAGE</u>	<u>PERCENTAGE</u>
1	100%	0%
2	90%	10%
3	80%	20%
4	70%	30%
5	60%	40%
6	50%	50%
7	40%	60%
8	30%	70%
9	20%	80%
10	10%	90%

<sup>\*</sup>Year 1 does not refer to calendar year. It refers to the first twelve months of the abatement. If the abatement starts on 3/1/2024; Year 1 would refer to March 2024 through February 2025.